



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 27, 2009

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IRM Impacted: IRM 5.1.11

MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS

FROM: Laura Hostelley
Acting Director, Collection Policy

SUBJECT: Delinquent Return Referral to Automated Substitute for
Return (ASFR)

The purpose of this memorandum is to provide interim guidance to be followed when a revenue officer secures a return from a taxpayer for a period referred to Automated Substitute for Return (ASFR), but the tax assessment has not posted yet. Please ensure that this information is distributed to all affected employees in your organization.

The mailbox referenced in IRM 5.1.11.6.3.1(6), that is ***SBSE ASFR CFf referrals**, will be closed as of June 30, 2009. After June 30, 2009, when a delinquent return is secured from a taxpayer for a period previously referred to ASFR and the return has not been assessed (no TC 290 or TC 300 posted), revenue officers must call the campus ASFR Contact and then fax the return to her attention. ASFR contact information is found on the Servicewide Electronic Research Program (SERP), under the Who/Where tab at ASFR contacts, or at the link <http://serp.enterprise.irs.gov/databases/who-where.dr/asfr-contacts.htm>. The original return should be marked "Duplicate Original" in red at the top and retained in the case file. When a return is secured for a period that has been assessed by ASFR, the procedures in IRM 5.1.15.6.5, SFR Reconsiderations, remain in effect.

This change will be incorporated into the next revision of IRM 5.1.11, Delinquent Return Accounts. If you have any questions, please contact me, or a member of your staff may contact Maureen Rattie. Field employees should raise any concerns through the appropriate management chain.

cc: Director, Campus Compliance Services
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